

**AMENDMENT TO THE SPECIFICATION:**

**Please amend the paragraph beginning at page 7, line 6, as follows:**

forming an insulating film on the silicon oxide film, wherein the insulating film exerts a ~~compressive~~ tensile stress on the silicon substrate. The insulating film includes a first portion opposed to a bottom of the trench, and a second portion opposed to a side of the trench. A first thickness of the first portion is thinner than a second thickness of the second portion.

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